



STATE BOARD OF EQUALIZATION STAFF LEGISLATIVE BILL ANALYSIS

Date Amended:	04/01/04	Bill No:	SB 1880
Tax:	Property	Author:	Committee on Revenue & Taxation
Board Position:	Support, Board-sponsored	Related Bills:	SB 1748 (Ducheny)

BILL SUMMARY

This Board-sponsored bill would (1) clarify the commencement of the 30-day period in which a person elected or appointed to the office of assessor must obtain a temporary appraiser's certificate from the Board of Equalization, and (2) repeal obsolete sections of law.

SUMMARY OF AMENDMENTS

The amendment to the bill since the last analysis adds the provisions related to temporary appraiser's certificates.

ANALYSIS

Temporary Assessor's Certificate Government Code Section 24002.5

Current Law

Section 670 of the Revenue and Taxation Code provides that any person performing the duties of an appraiser for property tax purposes as an employee of either the state or any city, county, or city and county, must hold a valid appraiser's or advanced appraiser's certificate issued by the State Board of Equalization (Board). The section provides generally that certificates may be issued only to applicants who have (1) passed an examination provided by the Board and (2) demonstrated competence to perform the work of an appraiser. These provisions became applicable to elected or appointed county assessors first assuming office on or after January 1, 1997.

Section 673 of the Revenue and Taxation Code provides that new employees and newly elected or appointed assessors may obtain a *temporary* appraiser's certificate for a period of up to one year before obtaining their permanent appraiser's certificate.

Section 24002.5 of the Government Code also requires that county assessors elected or appointed after January 1, 1997 hold a valid appraiser's certificate issued by the Board and similarly allows an assessor who is newly elected or appointed to exercise the powers and duties of the office if he or she acquires a temporary appraiser's certificate "within 30 days of election or appointment."

Proposed Law

This bill would amend Section 24002.5 of the Government Code to clarify the commencement of the 30-day period within which a person elected or appointed to the office of assessor must obtain a temporary appraiser's certificate from the Board. This bill would specify that the time period to acquire the appraiser's certificate begins "no later than 30 days after taking office" rather than "within 30 days of election or appointment."

Comments

1. **Purpose.** This provision is intended to state more precisely the 30-day period within which a newly elected or appointed assessor must obtain a temporary appraiser's certificate from the Board.
2. **Amendments.** The April 1 amendment added the provisions related to temporary appraiser's certificates.
3. **The time period currently specified in statute is not technically workable.** For instance, under the existing statute, for a person who is elected at either the June or November election, the 30-day period will have passed before that person officially takes office in January.
4. **Related Regulation has been updated.** The Board recently updated Property Tax Rule 282 to clarify that the 30-day period begins once the person is officially in office. This bill would update the statute.
5. **Related Legislation.** SB 1748 (Ducheny) makes identical amendment to Government Code 24002.5. That bill is a spot bill.

Obsolete Code Sections

Revenue and Taxation Code Sections 218.1 and 5180

Current Law

Section 218.1 of the Revenue and Taxation Code makes special provisions for claiming the homeowners' exemption on property damaged in the riots of April and May of 1992.

Section 5180 of the Revenue and Taxation Code makes special provisions for local counties to create a "Validation Action Defense Trust Fund" to retain private counsel to review settlement agreements reached with state assessees for the 1991 assessment year and prior assessment years.

Proposed Law

This bill would repeal Sections 218.1 and 5180. These provisions are date specific and subsequently have become obsolete.

Comment

Purpose. Simply to delete two obsolete sections of the Property Taxes Law for housekeeping reasons.

This staff analysis is provided to address various administrative, cost, revenue and policy issues; it is not to be construed to reflect or suggest the Board's formal position.

COST ESTIMATE

This bill has no cost impact.

REVENUE ESTIMATE

This bill has no revenue impact.

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